

COUNTER FRAUD AND ANTI-CORRUPTION POLICY STATEMENT AND STRATEGY

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Document Control

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1.01	John Scott	2021	
2.00	Amanda Stanislawski	April 2024	Renamed and partially re-written.
3.00	Amanda Stanislawski	December 2025	Included reference to the 'Failure to Prevent' offence and corrected numbering.



Counter Fraud and Anti-corruption Policy Statement

This statement sets out the City of Lincoln's policy in relation to fraud and corruption. It is supported by senior management and elected members demonstrating that the Council takes its responsibilities seriously and is committed to employing the highest ethical standards.

The Council's Counter Fraud and Anti-Corruption Policy Statement:

The Council is opposed to any form of fraud or malpractice by its councillors, employees, suppliers, contractors, partners, service users or members of the general public and will take all necessary steps to investigate all allegations of fraud or malpractice and pursue sanctions available in each case. The Council is committed to operating in an open and honest way in order to:-

- ***Prevent , deter and detect fraud and malpractice even if it results in loss, missed opportunities or delays for the Council;***
- ***Allow scrutiny and investigation to take place, both internally and externally;***
- ***Allow rigorous enforcement to take place; and***
- ***Reinforce good practice and prevent reoccurrence.***

The aim is to ensure that we have a clear counter fraud and corruption culture, which is part of daily business, aligns with our objectives and fulfils our responsibility to reduce fraud and protect resources.

This Policy Statement is underpinned by a Counter Fraud and Anti-corruption Strategy (the Strategy). The Strategy sets out what actions the Council proposes to take over the medium-term future to continue to develop its resilience to fraud and corruption. It sets out the key responsibilities with regard to fraud prevention, what to do if fraud is suspected and the action that will be taken by management.



Counter Fraud and Anti-corruption Strategy

1. Introduction

1.1 Fraud affects the UK across all sectors and causes significant harm. Within the public sector every £1 lost to fraud is a £1 less that can be spent on supporting the community. Appendix B sets out the definition of theft, fraud, bribery, money laundering and corruption.

1.2 The City of Lincoln Council takes a zero-tolerance stance to all forms of fraud, corruption and theft, both from within the Authority and from external sources. We recognise fraud can impact on our organisational and strategic objectives and:

- undermine the standards of public service that the Council is attempting to achieve
- reduce the level of resources and services available for the residents of Lincoln
- result in major consequences which reduce public confidence in the Council

1.3 This strategy complies with the CIPFA Fraud and Corruption guidance 2014 which requires an organisation to have a counter fraud strategy in place which sets out its approach to managing its risks and defining responsibilities for action (Principle C). A review will be completed at least bi-annually to ensure it remains compliant. It links with other various policies and procedures covering fraud prevention within the Council which are available on the Council's website and/or NetConsent, these include:-

- Council's constitution including Financial Procedure Rules, Contract Procedure Rules, Codes of conduct
- Anti-Money laundering policy
- Anti-Bribery policy
- Benefit fraud, sanctions and prosecutions policy
- RIPA policy
- Whistleblowing policy
- Tenancy Fraud Strategy
- Counter Fraud risk register
- Fraud awareness course
- Gifts and hospitality register
- Register of interests
- IT security policy
- Data protection policy
- Risk Management Policy and risk registers including Fraud Risk Register
- HR Policies

1.4 The Economic Crime and Corporate Transparency Act 2023 introduced a new offence 'failure to prevent'. Under the offence the Council may be criminally

liable where an employee, agent, subsidiary, or other 'associated person', commits a fraud offence intending to benefit (directly or indirectly) the Council and the Council did not have reasonable fraud prevention procedures in place. This offence came into effect in September 2025 and applies to organisations which meet the 'large organisation criteria' which includes 2 of the following:-

- more than 250 employees
- more than £36 million turnover
- more than £18 million in total assets.

2. Scope

2.1 This Policy/Strategy applies to:

- All City Council employees and Councillors
- Staff and Committee members of council funded organisations
- The City Council's partners
- The City Council's suppliers, contractors, and consultants
- City of Lincoln residents, businesses, and other stakeholders/third parties

3. Aims and objectives

3.1 We aim to:

- ✓ Reduce fraud and loss to an absolute minimum.
- ✓ Protect the Council's valuable resources and reputation by ensuring they are not lost through fraud but are used for improved services to Lincoln residents.
- ✓ Create a Counter Fraud culture which in beating fraud and corruption is part of daily business and highlights the Council's zero tolerance of fraud, corruption and theft, which defines roles and responsibilities and actively engages everyone – the public, employees, managers and policy makers.
- ✓ Provide the best counter fraud service we are able to, which will:-
 - Proactively deter, prevent and detect fraud, corruption and theft.
 - Investigate suspected or detected fraud, corruption of theft.
 - Enable the Council to apply appropriate sanctions and recover all losses.
 - Provide recommendations to inform policy, system and control improvements, thereby reducing the Council's exposure to fraudulent activity.

✓ Ensure that the Council has reasonable fraud prevention procedures in place.

3.2 Effective counter fraud and anti-corruption arrangements are part of good governance and the wider governance framework of the Council (the Council's "Code of Corporate Governance"). The Council recognises the importance of developing a culture that is resilient to these threats.

3.3 Where possible, we will look at opportunities to improve resilience and also achieve financial savings from fraud work. A number of specific measures have been set to measure counter fraud outcomes (Section 10).

4. Strategy

4.1 This strategy draws on best practice from the 2020 Fighting Fraud and Corruption Locally Strategy which sets out five key guiding principles: Govern, Acknowledge, Prevent, Pursue and Protect:-



4.2 Accompanying the five principles are six overarching themes to assist the organisation ensure that our counter fraud response is comprehensive and effective. These are often referred to as the six Cs:-

Culture	Create a culture in which beating fraud and corruption is part of normal business
Capability	Ensuring that the range of counter fraud measures deployed is appropriate to the fraud risks

Capacity	Deploying the right level of resources to deal with the level of fraud risk
Competence	Having the right skills and standards in place
Communication	Raising awareness, deterring fraudsters sharing information and celebrating success
Collaboration	Working together across internal and external boundaries with colleagues and other agencies, sharing resources, information skills and learning

4.3 The Council will seek to fulfil its responsibility to reduce fraud as follows:-



The Council will ensure there are robust arrangements and executive support to ensure antifraud, bribery and corruption measures are embedded throughout the organisation.

The internal arrangements that are put in place (Strategies, policies etc) will be communicated throughout the organisation and be publicly available to demonstrate the culture and commitment to preventing fraud.

The Counter Fraud and Corruption Policy and Strategy applies to all aspects of the Council's business. It will be communicated throughout the Council and acknowledged by those charged with governance (CMT, Audit Committee, Executive).

An annual counter fraud action plan will be agreed by Corporate Management Team and the Audit Committee, reflecting the resources available. The plan will cover all areas of the Council's business and may include activities undertaken by contractors and other third parties. The plan will include proactive counter fraud work informed through the fraud risk assessment process.

The Council will produce two reports a year for CMT and the Audit Committee. These include:-

- Details of the activity undertaken during the year including outcomes and successes.
- Effectiveness of the arrangements put in place to prevent and detect fraud and corruption.
- Progress made on actions within the Counter Fraud Action Plan.
- Advice / guidance provided concerning fraud prevention measures.

The Council will participate in County wide (and other) partnerships and work with DWP/SFIS, Lincolnshire County Council, Lincolnshire Districts and other bodies, sharing information, skills and resources with the aim of preventing and detecting fraud. In doing this the Council may share data across its own Directorates and between other agencies, in line with data protection laws.

Where there are counter fraud activities conducted collaboratively or where there is sharing of fraud resources, these arrangements will be set out in appropriate agreements in terms of the arrangements and responsibilities.

To help evaluate the experience of fraud and effectiveness of fraud risk management the council will participate in comparative or benchmarking activities (e.g. CIPFA).

Acknowledge - In order to create an appropriate counter fraud response the Council must acknowledge and understand its fraud risks. It then commits the right support and appropriate resource to tackle fraud.

The Council will assess and understand its key fraud risks. The risks of fraud and corruption are considered as part of the Council's overall risk management strategy.

We will communicate the risks to those charged with Governance, including the Corporate management team and the Audit Committee

The risk assessment process will ensure a proper assessment of its fraud and corruption risks, and this will feed into the fraud risk register and fraud and corruption action plan (the fraud response) to deal with them. This includes the identification of areas susceptible to fraud and the level of exposure.

Mitigation actions which are relevant to reduce the risk level are included within the register and where necessary prioritised. These include internal control measures which will be used to prevent fraud occurring or aid early detection.

Fraud loss estimates (local and national) are used to help assess the risk of fraud where these are available.

The fraud risk register will be reviewed and monitored by CMT and Audit Committee (at least annually) including actions. Detailed monitoring will take place by the CFO and AD group. This will include monitoring any actions in response to the risks of fraud and corruption.

The Council acknowledges that it must respond to ever increasing and sophisticated threats. Some examples include housing benefit/ council tax support, tenancy fraud, council tax fraud, cyber fraud.

This strategy recognises the increase in Economic crime which refers to a broad category of activity involving money, finance or assets, the purpose of which is to unlawfully obtain a profit or advantage for the perpetrator or cause loss to others. This can include fraud against the individual, private sector and public sector, terrorist financing, sanctions contravention, market abuse, corruption and bribery, the laundering of proceeds of all crimes.

Prevent - It is nearly always more cost-effective to prevent fraud than to suffer the losses or investigate after the event. This is key to developing a more effective anti-fraud culture.

The Council will make the best use of information and technology to help prevent and detect fraud. This will include data analytics, data matching, cross checking records, identity checks and other document checking processes.

Fraud controls and processes where possible will be enhanced. This is an ongoing process and is also part of the fraud risk register review alongside other review work.

The Council will set in place controls as much as possible to prevent fraudsters from accessing services.

Audit and other staff will continue to be consulted to review fraud arrangements/ considerations within new policies, strategies and initiatives across departments.

Internal audit, management and third parties will carry out work in high risk areas to reduce the potential for fraud.

Internally some key areas of prevention include:

- monitoring compliance with standards of conduct across the local authority covering codes of conduct including behaviour for counter fraud, anti-bribery and corruption, register of interests, register of gifts and hospitality. Members and staff are aware of the need to make appropriate disclosures of gifts, hospitality and business. This is checked and reported to committee.
- The local authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking appropriate checks

There is an independent and up-to-date whistleblowing policy which is monitored for take-up and can show that suspicions have been acted upon. These arrangements ensure that staff and the public have access to fraud and corruption whistle-blowing communications channels such as a helpline and are kept under review.

Contractors and third parties will be sign-posted to the whistleblowing policy. There is no discrimination against whistle-blowers.

<p>Pursue - The Council will prioritise fraud recovery and the use of civil sanctions / penalties where appropriate. Asset recovery and civil recovery are considered.</p>	<p>The Council will apply realistic and effective sanctions for individuals or organisations where an investigation reveals fraudulent activity. This may include legal, criminal and disciplinary action where appropriate. Sanctions and redress will vary between fraud risk areas and respective policies.</p> <p>A crucial element of the response to tackling fraud is recovering any assets or money lost through fraud – this is an important part of our strategy and will be rigorously pursued where appropriate.</p> <p>The Council will recover expenses incurred in the cost of the investigation as well as any direct loss.</p> <p>The Council will develop capability and capacity to investigate and pursue/punish fraudsters both in-house and through external specialist support.</p> <p>All allegations of fraud and corruption are risk assessed as part of the response. See the Fraud Response document Appendix A.</p> <p>Where the Council is subject to fraud a lessons learned/closing the gaps review will be undertaken. Weaknesses revealed will be scrutinised carefully and fed back to fraud-proof systems. The Council will also learn lessons from others that have been subject to fraud.</p> <p>Successful cases of proven fraud/corruption will be publicised internally and externally to raise awareness.</p> <p>The Council will collaborate across geographical and sectoral boundaries, with local law enforcement and with suppliers and external organisations to develop a collaborative and supportive approach to sanctions.</p> <p>The Council will actively review where there is a “business case” to invest in counter fraud activity – in order to generate savings by preventing and recovering losses.</p>
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Protect – The Council recognises the harm caused to the community and the Council from fraud.	<p>The Council recognises the risks of fraud and corruption to victims and the local community.</p> <p>This includes protecting against serious and organised crime, protecting individuals from becoming victims of crime and protecting against the harm that fraud can do to the community.</p> <p>The Council undertakes initiatives locally and will work with partners to reduce the risks to the local community. For example, the Council is part of the “Friends against scams” initiative and works with Lincolnshire County Council and other Lincolnshire District Councils.</p> <p>For the Council this will also cover protecting public funds, protecting the organisation from fraud and cyber-crime and also protecting itself from future frauds. This theme lies across all the pillars of this strategy.</p> <p>There is an information governance group in place which has an active programme of work which includes cyber security.</p>
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5. Counter Fraud Strategy Roles

The Chief Executive

- Ensures the right tone from the top
- Ensures that the authority is measuring itself against best practice
- Ensures there is trained counter fraud resource in the organisation or the council access to one
- Ultimately accountable for the effectiveness of the Council’s arrangements for countering fraud and corruption

Corporate Management Team (CMT)

- Collectively own and support the Counter fraud policy/strategy
- Have a responsibility to help improve awareness and promote appropriate behaviours.
- Will review the fraud risk register alongside the strategic risk register at least annually or on a six monthly basis (by exception).
- Will periodically review fraud outcomes, fraud work plan and resources.
- Will review and approve any changes to the Counter fraud policy/strategy.

Assistant Directors, Managers, Team Leaders

- Assistant Directors will monitor the policy/strategy, fraud risk register (annually or six monthly), and action plan with the CFO.

Assistant Directors and Service managers:-

- Will promote staff awareness, refer all suspected fraud and apply the policy of zero tolerance.
- Will assess the risk of fraud, corruption and theft in their service areas, help maintain the corporate fraud risk register, and reduce these risks by implementing strong internal controls.
- Take ownership of actions within their service area.
- Manage officers with responsibility for counter fraud activity, as part of regular service-based activity or specific projects.

The Section 151 officer/CFO

- Will be the accountable person to lead the organisation's approach and implement the policy.
- Ensure Members, Audit Committee and Portfolio leads are aware of counter fraud activity and counter fraud training is available to them.
- Work closely with the Chief Executive, CMT and Assistant Directors, City Solicitor as well as Internal Audit and partners to ensure the Council has adequately resourced and effective counter fraud arrangements.
- Monitor the risk register and fraud work plan with the Assistant Director group
- Assess resources and capability, including internal audit and other service areas where there is a counter fraud response.
- Make sure appropriate officers have unhindered access to employees, information and other sources as required for investigation purposes.
- Ensure a Portfolio Holder has counter-fraud within their remit.
- Ensure activity is reported upon, including success and future plans.
- Confirm that officers are independent of process, as far as possible.
- Enable working with other colleagues / Lincolnshire County Council to horizon scan future fraud risks.

Internal Audit

- Assist in the development and implementation of the Counter Fraud Policy, Strategy and fraud risk assessment.
- Investigate cases of suspected fraud where appropriate.
- Consider fraud risk and make recommendations to improve controls and reduce the risk of fraud in the future.
- Participate in counter fraud partnerships.

- Liaise with external agencies for advice and guidance e.g. Lincolnshire County Council Fraud Team.
- Review whistleblowing communications, alongside statutory officers and the HR Manager

The Monitoring Officer

- Advise Councillors and Officers on ethical issues, standards and powers to ensure the Council operates within the law and statutory Codes of Practice.
- Adopt responsibilities set out in relevant counter fraud policies.
- Liaise with officers responsible for Counter fraud delivery

The Audit Committee

- Receive a report twice a year on the counter fraud activity which includes proactive and reactive work and how resources are being allocated.
- Receive a report annually on the fraud risk assessment.
- Support proactive counter fraud activity as included within their terms of reference. Provide challenge to the level of activity to ensure it is appropriate in terms of fraud risk and resources.
- Monitor the Council's counter fraud and corruption policies / strategies.
- Consider the effectiveness of the whistle blowing and counter fraud and corruption arrangements including reviewing and monitoring the counter fraud work plan and actions.

The Portfolio Lead

- Receives a briefing as part of the regular portfolio holder meetings including incidents, work completed, policy updates and any resource issues.

Human Resources

- Responsible for providing advice in cases involving disciplinary investigations and disciplinary action.

Ethics and Engagement Committee

- Promote and ensure that high standards of conduct are maintained by elected Members and coopted Members

All Councillors

- To support and promote the development of a strong counter fraud culture

- To comply with Council policies and procedures, to be aware of the possibility of fraud, corruption, theft and to report any genuine concerns.

External Audit

- Review the authority's arrangements to prevent and detect fraud and corruption and seek appropriate assurances

All Employees

- Comply with Council policies and procedures, to be aware of the possibility of fraud, corruption, theft and to report any genuine concerns

6. Resources

- 6.1 The Council assesses the risks (and potential future risks) and commits proportionately the right level of support and resources. This annual assessment includes the understanding of the harm that fraud may do in the community (see the Protect strand to this strategy).
- 6.2 Not every local authority requires a large team; the Council assesses the current fraud risk levels and tailors the action plan accordingly. This includes access to resources with the right capabilities and skills. This could be existing staff, bought in resource, or a mix of the two.
- 6.3 The Audit Manager has registered with the FFCL Knowledge Hub, so has access to directories and other tools.
- 6.4 Where appropriate staff will be professionally trained and accredited, or this resource will be bought in. The Council has access through partnerships, other local authorities, or funds to buy in specialist staff for example surveillance, computer forensics, asset recovery, financial investigations. Officers involved within Counter fraud activity have adequate knowledge and skills.

Resources are already used to:-

- Facilitate the CoLC/DWP/SFIS partnerships
- Manage and investigate NFI cases
- Deliver linked projects / Fraud action plan
- Implementing the tenancy fraud strategy
- Assessing and managing fraud risks
- Investigating fraud cases
- Receive and monitor whistleblowing cases

- Develop and deliver fraud training
- Receive and communicate current fraud risks/threats

7. Training

- 7.1 It is important to have the right skills and standards to address the fraud risks identified and to investigate and conduct investigations. The work plan will identify any skills training required. There are resource limitations (for example accredited investigators) and options will need to be considered where they are required.
- 7.2 We recognise that general fraud awareness training is appropriate for all staff and members and will be delivered. Counter fraud awareness is part of the wider training requirements covering ethical conduct.

8. Compliance With Legislation, Regulation, Procedures

- 8.1 All relevant legislation and other requirements will be adhered to as part of any counter fraud work.

This will include:

- Data matching
 - NFI
 - Information sharing
 - RIPA
- 8.2 When undertaking data matching appropriate data protection notices, data sharing protocols and impact assessments are put in place in accordance with agreed protocols.
- 8.3 Investigations will comply with appropriate regulations and procedures.

9. Outcomes

- 9.1 Investigation itself does not represent the outcomes of counter fraud work. We recognise that by preventing fraud we will reduce losses and the delivery of our counter fraud work plan will improve overall outcomes and achieve the aims and objectives of the policy. We will measure the effectiveness of our counter fraud arrangements by focussing on such outcomes as;
- Delivery of pro-active counter fraud work (the action plan)
 - Ensuring high levels of fraud awareness (internally and externally)

- Zero tolerance to fraud (number of referrals / ensuring suspicions reported and action taken)
- Successful engagement with partners

9.2 We will monitor these outcomes and will include within the update reports.

10. Risks To The Policy/Strategy

- 10.1 There is limited capacity in the organisation in some areas to support counter fraud activities due to the focus being on other priorities, such as maintaining key services and meeting budget savings.
- 10.2 Investigators have transferred to DWP – SFIS and there are limited budgets to train staff post SFIS. Some authorities retained skilled investigators and we will work with local partners to make the best use of our combined resources. Where there are opportunities for additional funding, this may be directed at training and / or new resources to investigate fraud.
- 10.3 By updating the fraud risk register, developing a new work plans and seeking support of partners, the Council aims to maintain focus on counter fraud. The Council has in the past been successful with partners in securing dedicated one– off fraud related funds and will continue to seek additional funding when and if it becomes available.
- 10.4 The actions required to protect the Council from the new offence of ‘failure to prevent’ need to be in place and embedded within the limited capacity available. Action plans will be developed and monitoring undertaken as far as possible.
- 10.5 Other risk areas include lack of incentives, data sharing, information sharing risks and powers.



Appendix A - Fraud Response

1. Referral and Investigation

- 1.1 Note that there are separate response processes and policy linked to the fraud response for housing benefit, council tax support, tenancy fraud etc.
- 1.2 In accordance with its objective of deterring fraud and dishonesty, the Council will pursue any remedies at its disposal, including prosecuting and recovering its losses from those responsible, and (in the case of employees) taking disciplinary action.
- 1.3 Where there are fraud concerns identified (or reasonable grounds for believing that a criminal offence has been committed), whether by a Councillor, employee or member of the public, the matter will (usually) initially be investigated and assessed by the Council's Internal Audit Section. If there is insufficient evidence to proceed a record of the decision will be made and appropriate feedback provided to the referrer. The fraud response flowchart is attached at Annex A
- 1.4 Where there is believed to be sufficient evidence to proceed, a strategy meeting will be held with the Chief Finance Officer, the relevant Director (or Assistant Director), City Solicitor or Legal Services Manager, Human Resources Manager. Consultation will of course depend on the nature and scope of the case. Internal Audit will present its findings.
- 1.5 The purpose of the strategy meeting will be to identify the type of investigation required:
 - a) Management investigation
 - b) Internal Audit investigation
 - c) Police investigation
- 1.6 Officers will be clear, open, consistent and action taken will be proportionate. When deciding whether to refer a matter to the Police, or consider other sanctions, officers will make a decision at the most appropriate time using the best available information. It is possible that a Management or Audit investigation could run concurrently with a Police investigation.
- 1.7 Where the fraud is proven the matter will be taken forward by the Police for prosecution.
- 1.8 Where the fraud is proven there will be a management decision whether to try and recover losses, and whether disciplinary action is appropriate.

- 1.9 Where matters are referred to the Police, Council officers having any involvement in it will be expected to give the police their full co-operation, and must take care not to do anything to prejudice the investigation.
- 1.10 On completion of their investigations, the Police and/or the Crown Prosecution Service will decide whether or not to prosecute, having regard to the Code for Crown Prosecutors.
- 1.11 The Code lays down a two stage test. The first stage is to consider whether there is sufficient evidence to prove the offence beyond reasonable doubt. The second stage is to consider whether a prosecution would be in the public interest.

2. Recovery of Losses

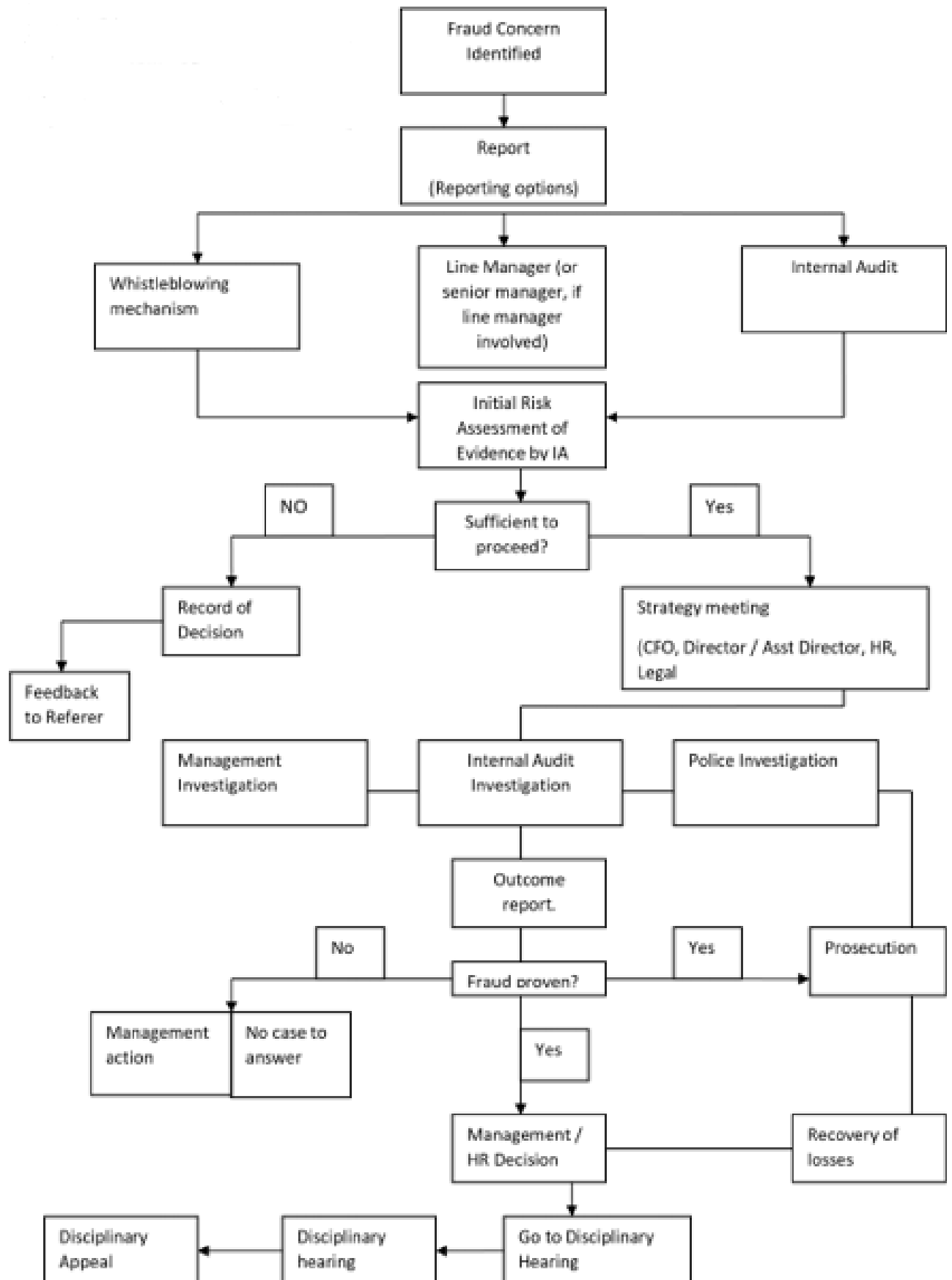
- 2.1 Wherever possible, the Council will take any steps it can to recover any losses resulting from fraud or dishonesty from those responsible. This may include asking the Police to apply for a compensation order, where the person responsible is prosecuted, taking proceedings in the civil courts, deducting any losses from sums owing to the person responsible, so far as the law allows. Investigation costs may be added.
- 2.2 We will recover any overpayments in relation to employees.

3. Good practice:

Don't delay – report the matter quickly	Do – write down your suspicions
Don't alert, approach or accuse individuals	Do – keep any evidence safe
Don't tell other people about your concerns	Do – tell us who you are
Don't – investigate yourself	Do – keep calm

Further details and information of safeguarding your confidentiality can be found in the Council's whistle blowing policy

Annex A- Fraud Response Flowchart



Appendix B - Definitions

What is Fraud?

The Fraud Act 2006 details the legal definitions of fraud and is used for the criminal prosecution of fraud offences. The Council also deals with fraud in non-criminal disciplinary matters.

Fraud is a deception which is deliberate and intended to provide a direct or indirect personal gain. The term “fraud” can include criminal deception, forgery, blackmail, corruption, theft conspiracy or the covering up of material facts and collusion. By using deception a fraudster can obtain an advantage, avoid an obligation or cause loss to another party. The Fraud Act 2006 has the following criminal offences:

- False representation
- Failure to disclose information
- Abuse of position
- Obtaining services dishonestly and of possessing,
- Making and supplying articles for use in fraud

What is Corruption?

Corruption is the offering or acceptance of inducements for direct or indirect personal gain designed to influence official action or decision making. These inducements can take many forms.

What is Bribery?

The Bribery Act 2010 reforms the criminal law to provide a new, modern and comprehensive scheme of bribery offences that will enable courts and prosecutors to respond more effectively to bribery at home or abroad.

Bribery - ‘the offering, promising, giving, soliciting, agreement to accept or acceptance of a financial or other advantage which may induce or reward a person to perform improperly a relevant function under ‘The Bribery Act 2010.’

Bribery Act Offences

The Act creates the following offences relevant to the Council:

- Offences of bribing another person,
- Offences relating to being bribed; and
- Offences relating to the bribery of foreign public officials.

See the Councils separate Anti-bribery policy

What is Theft?

Theft is stealing any property belonging to the Council or which has been entrusted to it (i.e. client funds), including cash, equipment, vehicles and data. A person is guilty of theft if he or she dishonestly takes property belonging to someone else and has no intention of returning it. Theft does not necessarily require fraud to be committed.

What is Money Laundering?

Money laundering is the process by which criminals attempt to 'recycle' the proceeds of their criminal activities in order to conceal its origins and ownership and which leaves them with money that cannot be traced back. Detailed guidance is set out in the Council's Anti-Money Laundering Policy.



Appendix C – Further Information

Information on counter fraud and policies is available on the Council's website and Net Consent.

Crime Prevention Organisations and Partnerships:-

National Crime Agency (NCA) (<https://www.nationalcrimeagency.gov.uk/>)

Leads work against serious and organised crime. Regional Organised Crime Units provide high end specialist capability, including regional fraud teams to local forces tackling the threat from serious and organised crime in their region. Organised crime can affect local authorities including money laundering, identity crime, intellectual property crime and theft of assets.

Action fraud (<https://www.actionfraud.police.uk/>)

Is the UK's national central reporting centre for fraud and cyber crime. Action fraud is run by the City of London Police.

Local Police liaison (<https://www.lincs.police.uk/>)

There are regular local Police liaison meetings between senior Council officers and senior Police Officers. There are links to the local economic crime unit.

Safer Lincolnshire Partnership (<https://www.lincolnshire.gov.uk/crime-prevention/safer-lincolnshire-partnership>)

The Safer Lincolnshire Partnership is the single multi-agency forum for addressing community safety issues across Lincolnshire.

The Safer Lincolnshire Partnership aims to:

- Reduce crime and disorder and increase the safety of individuals and communities across Lincolnshire
- Ensure those living, working or visiting Lincolnshire feel safe and are equipped to cope with any hazards or threats they may encounter
- Improve communication, coordination and cooperation between agencies allowing them to work together more efficiently and effectively

Lincolnshire Counter Fraud Partnership

Partnerships covering the Councils of Lincolnshire to deliver joint projects and provide local support to counter fraud.

Citizens Advice (<https://www.citizensadvice.lincolnandlindsey.org.uk/>)

How you report the scam to Citizens Advice depends on the type of scam it is. Victims of fraud can receive support from Victim Lincs at their website [Victim Lincs](#).

Single Fraud Investigation Service (SFIS)

(<https://www.gov.uk/government/publications/single-fraud-investigation-service>)

The Single Fraud Investigation Service (SFIS) is a partnership between DWP Fraud



Investigation Service, HMRC and local authorities.

National Anti-fraud Fraud Network (NAFN) (<https://www.nafn.gov.uk/>)

NAFN Data and Intelligence Services are a public sector organisation which exists to support members in protecting the public interest. They are one of the largest shared services in the country. The aim is to be the most effective and efficient point of contact through which members can acquire data, intelligence and knowledge to support their investigations, protecting the public purse and safeguarding the community.

National Investigation Service (NATIS) (<https://www.natis.police.uk/>)

Tackling serious organised crime, bribery and corruption affecting the public sector in the United Kingdom.

Friends Against Scams (<https://www.norfolk.gov.uk/friendsagainstscams>)

Friends Against Scams is a national Trading Standards training programme. Anyone can undertake the training which includes scam awareness advice, information on how scams target people as well as spotting possible victims in the community.

Counter Fraud Good Practice:

Cifas is the current secretariat for Fighting Fraud and Corruption Locally (FFCL)
<https://www.cifas.org.uk/>

CIPFA's Counter Fraud and Corruption Tracker (CFaCT) survey is the annual survey of the fraud and corruption detected in local authorities across the UK. It gives a national picture of fraud, bribery and corruption across UK local authorities and the actions being taken to prevent it. <https://www.cipfa.org/services/cipfa-solutions/fraud-and-corruption/fraud-and-corruption-tracker>

The Transparency Code/ data

DCLG published the transparency code to strengthen transparency within local government. The Code legally requires local authorities to publish annually details of their counter fraud work. Key areas cover employees, amount spend and number of fraud cases. <https://www.gov.uk/government/publications/local-government-transparency-code-2015>